Office:

UILC: 6231.07-00

From:

Sent: Thursday, May 05, 2011 2:00:16 PM

To: Cc:

Subject: RE: Form 872-P Question

If there is no valid designation of a TMP, then the member-manager of with the largest profits interest becomes TMP by operation of law under section 6231(a)(7)(B). We would defend a consent executed by such statutory TMP.